



BREAKING BOUNDARIES

(Counter) accounts during
the pandemic

Letters for future generations

ROMPRE LES BARRIÈRES

(Contre) rapports sur la
pandémie

Lettres aux générations futures

ROMPENDO BARREIRAS

Contra-relatos diversos
durante a pandemia

Cartas e mensagens para as
gerações futuras

ROMPIENDO FRONTERAS

(Contra) cuentas durante
la pandemia

Cartas para futuras generaciones

EDITORIAL TEAM: Diane-Laure Arjaliès, Yves Gendron, Cheryl Lehman, Paula Andrea Navarro Pérez, João Paulo Resende de Lima, Sílvia Pereira de Castro Casa Nova, Greg Stoner, Mary Analí Vera-Colina

PROJECT MANAGER: Julia Bevacqua

GRAPHIC DESIGNERS: Chris Hansen, Lisa Peter Ross

ISBN: 978-0-7714-3163-0

© 2021. This work is licensed under the Creative Commons Attribution-NonCommercial 4.0 International License. To view a copy of this license, visit <http://creativecommons.org/licenses/by-nc/4.0/> or send a letter to Creative Commons, PO Box 1866, Mountain View, CA 94042, USA. / © 2021. Cette œuvre est protégée par la licence Creative Commons Attribution-NonCommercial 4.0 International License. Pour consulter une copie de cette licence, visitez le site <http://creativecommons.org/licenses/by-nc/4.0/> ou envoyez un courrier à Creative Commons, PO Box 1866, Mountain View, CA 94042, USA. / © 2021. Esta obra está licenciada sob a Licença Internacional Creative Commons Attribution-Non Commercial 4.0. Para ver uma cópia desta licença, visite <http://creativecommons.org/licenses/by-nc/4.0/> ou envie uma carta para Creative Commons, PO Box 1866, Mountain View, CA 94042, EUA. / © 2021. Esta obra se encuentra bajo la licencia Creative Commons Attribution-NonCommercial 4.0 International License. Para ver una copia de esta licencia, visite <http://creativecommons.org/licenses/by-nc/4.0/> o envíe una carta a Creative Commons, PO Box 1866, Mountain View, CA 94042, USA.



Acknowledgments / Remerciements / Agradecimentos / Agradecimientos

The editors would like to thank an anonymous donor for funding the layout of this digital book. The editors would also like to thank the Ivey Business School and the University of São Paulo for providing in-kind communications support. / Les éditeurs tiennent à remercier un donateur anonyme pour le financement de la mise en page de ce livre numérique, ainsi que la Ivey Business School et l'Université de São Paulo pour leur soutien en nature en matière de communication. / Os editores e as editoras gostariam de agradecer a um doador anônimo por financiar o layout deste livro digital e à Ivey Business School e à Universidade de São Paulo por fornecerem apoio institucional na comunicação. / Los editores desean agradecer a un donante anónimo la financiación del diseño de este libro digital y a Ivey Business School y a la Universidad de São Paulo el apoyo en especie en materia de comunicación.

Disclaimers / Avis de non-responsabilité / Isenções de responsabilidade / Descargo de responsabilidad

In an attempt to make this book as accessible to as many people as possible, translations have been provided by editors and contributors and with the help of online translation tools. Translations may contain some grammatical or contextual errors. / Afin de rendre ce livre accessible au plus grand nombre, les traductions ont été fournies par les rédacteurs et les contributeurs, souvent avec l'aide d'outils de traduction en ligne. Les traductions peuvent contenir quelques erreurs grammaticales, de sens ou contextuelles. / Em uma tentativa de tornar este livro o mais acessível possível ao maior número possível de pessoas, as traduções foram elaboradas pelos editores e pelas editoras, pelos colaboradores e colaboradoras e, também, com o apoio de ferramentas de tradução on-line. As traduções podem conter alguns erros gramaticais e/ou contextuais. / En un intento por hacer este libro lo más accesible posible para el mayor número de personas, las traducciones han sido proporcionadas por los editores y colaboradores y se han soportado en la ayuda de herramientas de traducción en línea. Consecuentemente, las traducciones pueden contener algunos errores gramaticales o contextuales.

Original submissions from contributors have been left unaltered as much as possible and may contain some grammatical or contextual errors. / Les textes originaux des contributeurs n'ont pas été modifiés dans la mesure du possible et peuvent contenir des erreurs grammaticales, de sens ou contextuelles. / As contribuições originais dos colaboradores e das colaboradoras foram deixadas o mais próximo possível da submissão original e, por isso, podem conter alguns erros gramaticais ou contextuais. / Las obras originales de los colaboradores se han dejado inalterados en la medida de lo posible y pueden contener algunos errores gramaticales o contextuales.

Contribution review process: The contributions submitted to this project were peer-reviewed by at least two members of the editorial board. Editorial decisions were taken by the editorial board, relying on the advice of the reviewers. The submissions that were linked to the initiative and represented meaningful and persuasive accounts and counter-accounts of the COVID-19 pandemic were accepted, with minimal revision and editing in order to preserve the original format and expressions of the contributors. / Processus d'évaluation des contributions : Les contributions soumises au projet « Rompre les barrières » ont été évaluées par au moins deux membres du comité de rédaction. Les décisions éditoriales ont été prises par le comité de rédaction, en s'appuyant sur l'avis des évaluateurs. Les contributions liées à l'initiative et représentant des récits et contre-récits significatifs et convaincants de la pandémie de COVID-19 ont été acceptées, avec une révision et une édition minimales afin de préserver le format et les expressions originales des auteurs. / Processo de revisão das contribuições: As contribuições submetidas a este projeto foram revisadas por pelo menos duas pessoas membros do conselho editorial. As decisões editoriais foram tomadas pelo conselho editorial, contando com o parecer dos/as revisores/as. As contribuições que estavam articuladas com a iniciativa e representavam relatos e (contra) relatos significativos e eloquentes da pandemia COVID-19 foram aceitas, com revisão e edição mínimas, a fim de preservar o formato original e a forma de expressão das pessoas que enviaram suas contribuições. / Proceso de revisión de las contribuciones: las contribuciones/trabajos que fueron postulados a este proyecto fueron arbitrados al menos por dos integrantes del comité editorial. Las decisiones de aprobación fueron tomadas por el comité editorial con base en las recomendaciones de los árbitros. Los trabajos que estaban relacionados con la iniciativa y que representaban relatos y contra-cuentas significativos y persuasivos sobre la pandemia COVID-19 fueron aceptados, procurando solicitar ediciones y correcciones mínimas para preservar el formato original y las expresiones propias de sus creadores.

contents conteúdo

how to read this book

This book is in four different languages: English, French, Portuguese, and Spanish. To ensure impartiality, we have not standardized the order that languages appear. Where possible, we have translated content into multiple languages, such as through multilingual abstracts, but only present contributions in their original language. Each piece's original language is indicated in the top left corner on its first page. This book also has a mix of written, visual, video, and audio content. Symbols indicating the content type are in the bottom left corner on each piece's first page. We hope you enjoy this inclusive and unique approach.

comment lire ce livre

Ce livre est en quatre langues différentes : l'anglais, l'espagnol, le français et le portugais. Par souci d'égalité, nous n'avons pas normalisé l'ordre d'apparition des langues. Dans la mesure du possible, nous avons traduit le contenu en plusieurs langues, notamment par le biais de résumés multilingues, mais nous ne présentons les contributions que dans leur langue d'origine. La langue d'origine de chaque article est indiquée dans le coin supérieur gauche de la première page de l'article. Ce livre comporte également un mélange de contenu écrit, visuel, vidéo et audio. Les symboles indiquant le type de contenu se trouvent dans le coin inférieur gauche de la première page de chaque document. Nous espérons que vous apprécierez cette approche inclusive et unique.

como ler este livro

Este livro está escrito em quatro idiomas: inglês, francês, português e espanhol. Para garantir a imparcialidade, não padronizamos a ordem de aparecimento dos idiomas. Sempre que possível, traduzimos o conteúdo em vários idiomas, como é o caso dos resumos multilíngues mas no caso das contribuições em si, elas são apresentadas apenas em seu idioma original. O idioma original de cada contribuição é indicado no canto superior esquerdo na primeira página em que ela aparece. Este livro também traz uma mistura de diferentes tipos de conteúdo: escrito, visual, vídeo e áudio. Os símbolos que indicam o tipo de conteúdo estão no canto inferior esquerdo na primeira página de cada contribuição. Esperamos que você aprecie esta abordagem inclusiva e única.

cómo leer este libro

Este libro está en cuatro idiomas diferentes: Inglés, francés, portugués y español. Para garantizar la imparcialidad, no hemos estandarizado el orden en que aparecen los idiomas. En la medida de lo posible, hemos traducido el contenido a varios idiomas, por ejemplo, a través de resúmenes multilingües, pero sólo presentamos las contribuciones en su idioma original. El idioma original de cada contribución se indica en la esquina superior izquierda de su primera página. Este libro también tiene una mezcla de contenido escrito, visual, de vídeo y de audio. Los símbolos que indican el tipo de contenido se encuentran en la esquina inferior izquierda de la primera página de cada obra. Esperamos que disfrute de este enfoque inclusivo y único.

editorials

- 8. . . . Editorial (English)
- 12. . . . Éditorial (Français)
- 16. . . . Editorial (Português)
- 20. . . . Editorial (Español)
- 24. . . . Editorial message from Cheryl Lehman & Greg Stoner
- 33. . . . Message éditorial de Diane-Laure Arjaliès & Yves Gendron
- 45. . . . Mensagem editorial de João Paulo Resende de Lima & Sílvia Pereira de Castro
Casa Nova
- 62. . . . Mensaje editorial de Paula Andrea Navarro Pérez & Mary Analí Vera-Colina

participantes

- 409. . . Fotos y biografías
- Photos and bios
- Photos et biographies
- Fotos e biografias

contents conteúdo

conteúdo conteúdo

1

71 Breaking our silence

Briser notre silence

Rompendo nosso silêncio

Rompiendo nuestro silencio

- 72 . . . Revisão dos códigos de existência 2020
- 76 . . . Who speaks for nonhumans? Reimagining accounting in the anthropause
- 80 . . . On the giving and receiving of accounts
- 84 . . . Chronic illness and the working from home fairy-tale
- 89 . . . Voces enmudecidas en tiempos de pandemia: Ausencia de la prostitución en la contabilidad nacional colombiana
- 96 . . . Maracá - Emergência Indígena
- 98 . . . Diverse voices on disability advocacy during the pandemic in the US
- 102 . . . Las voces de una nueva realidad
- 104 . . . Of viruses and men: the dangerous pandemic in the social sciences

2

109 Ouvrir les liens

Rompendo conexões

Rompiendo conexiones

Breaking connections

- 110 . . . Humains sans visage : Des formes et des frontières poreuses
- 113 . . . Once upon a time I was a refugee in lockdown
- 121 . . . La délation peut-elle être civique?
- 124 . . . Friendship and beyond: Unlocking boundaries for unleashing positivity
- 139 . . . Distanciation sociale / COVID-19
- 142 . . . O amor para contadores
- 144 . . . Agents of shield
- 147 . . . Coronavirus fear explodes on planet earth
- 150 . . . Borders, fences, red areas

3

153 Rompendo limites geográficos

Rompiendo fronteras geográficas

Breaking geographical boundaries

Transcender les frontières géographiques

- 154 . . . La suite du monde
- 163 . . . Les territoires du COVID-19 : Analyse d'une propagation virale au gré d'une mutation territoriale
- 168 . . . Pandemia desde que Brasil é Brazil
- 170 . . . Portal

4

173 Breaking our ways of expression

Réinventer nos modes d'expression

Rompendo nossas formas de expressão

Cambiando nuestras maneras de expresar

174. . A letter to COVID-19

189. . Époque de transiciones

192. . How the COVID-19 pandemic made me into a researcher-activist for the arts

198. . Un nuevo mundo

5

221 Expérimenter avec de nouvelles normalités

Irrompendo em um novo normal

Hacia una nueva normalidad

Breaking into a new normal

222. . Coronavirus pandemic: Personal account from New Jersey, US

228. . Isolation day 4

230. . Genève au temps du COVID-19: Journal de bord d'un chargé d'enseignement

236. . STOP!!!

238. . O contador

240. . De l'impensable au vécu : Comptabilisation des faits au service des générations futures

245. . Instructivos para una cotidianidad reinventada por la pandemia

262. . No meio da rua do mundo

264. . Já não somos os mesmos de antes

266. . Callousness & empathy

270. . Art in the time of COVID-19

272. . Les paradoxes de l'épidémie ; Une leçon pour la prise de décision

278. . Le tableau de bord perd le Nord

280. . It got us thinkin'

6

283 Rompendo com nossas práticas acadêmicas

Deshaciendo nuestras prácticas académicas

Breaking our academic practices

Réinventer nos pratiques académiques

284. . The Seed(zine)

311. . Uma pandemia na trajetória da pesquisa: Quando a casa torna-se o coração da sala de aula

317. . Cartas do sentir - Cartas reflexivas pautadas na pandemia do COVID-19

322. . Experiências e narrativas de um professor: Aprendendo a aprender adaptar-se na pandemia

331. . Contadora contando la pandemia

336. . Diário e sentimentos!

339. . Professora na pandemia

342. . Dias estranhos - Espera de dias melhores

347. . Los efectos de la virtualidad en el pensamiento crítico de los estudiantes de contaduría

353. . A contabilidade no aqui e agora: relatos de um pernambucano em doutoramento na Universidade Federal do Rio de Janeiro

7

357 Rompiendo el sistema

Breaking the system

Repenser le système

Quebrando o sistema

358. . Lest we forget what contributes to our healthcare

362. . Élever notre leadership collectif pour éviter d'être victime de la nouvelle comptabilité pandémique

367. . El COVID-19 y el confinamiento: un test ácido para nuestras organizaciones

371. . RSE em tempo de pandemia - um desafio para a Contabilidade e empresas

376. . Accounting for COVID universities

378. . A missão do contador nas crises

381. . Oser la rencontre avec le monde pour le transformer : plaidoyer pour un désenclavement de la recherche en sciences de gestion

388. . Balance de situación de la pandemia COVID-19 en España. Las cuentas de una sociedad quebrada

390. . To lockdown or not to lockdown?

393. . Entangled boundaries of health, politics, and class: Crisis American style as of August 2020

398. . Un effet paradoxal du confinement

403. . There was a time in which...

405. . COVID-19 / Soutien



Capítulo 4

Cambiando nuestras maneras de expresar

Breaking our ways of expression

Réinventer nos modes d'expression

Rompendo nossas formas de expressão

A letter to COVID-19

AUTHOR:

Yanru Zou

ENGLISH ABSTRACT: A LETTER TO COVID-19

This is an accounting lecturer's letter to COVID-19. In the letter the accounting lecturer reflects on the existence of coronavirus and its impacts on her life, of how she finds her voice and "dwellings" through creating art prints for COVID-19. The letter, in the form of a combination of text, art and photo, aims to record a time of disruption, as well as, a time of love and support in a more-than-human world.

RESUMO EM PORTUGUÊS: UMA CARTA PARA A COVID-19

Esta é uma carta de uma professora de contabilidade para a COVID-19. Na carta a docente de contabilidade reflete sobre a existência do coronavírus e seus impactos em sua vida, de como ela encontra sua voz e "habitações" através da criação de estampas de arte para a COVID-19. A carta, sob a forma de uma combinação de texto, arte e foto, visa registrar um tempo de interrupção, bem como, um tempo de amor e apoio em um mundo mais que humano.



A Letter to Covid-19



Ubiquitous Coronavirus
among us in the earth

September 9, 2020

Dear Covid-19,

Thank you for coming to this world without advance notice. I didn't realise that you are with me for already half-a-year. Over the six months, I have developed a habit to wear a mask to stop you from touching me; yet I have never been so eager to touch a thing where possibly you can be: a fluffy wool yarn, a scented plywood, a sharp chisel or thorny roses. I desired to eliminate you, to run away from you; you seem to confine me, beset me, and stir me. Our "give-and-take" swings over the six months and murmurs a unique tune for the year 2020. I decide to play a note for you, and for me: the lightness as 80gsm awagami paper can still hold a weight of 4kg iron kettle bell¹:

March 18, 2020:

You made me panic. I took the last-minute train to Edinburgh to collect my Chinese passport. When the international flights were suspended, I was not sure of the date of return to home in China. I was alone sitting in the train cabin. Local shops around Haymarket appeared gloomy. I popped into an artist's shop and bought some cards. The shop artist kindly offered me some fresh carnations wrapped in red tissue paper, not in much words: kindness in a sterilizing time.



¹ Refer to the diary account of September 4, 2020





March 27, 2020:

You locked people inside. I was curled up in a 25-square-meter self-contained student studio, barely meeting anyone. I wore the face covering walking in Kelvingrove Park and spotted a thrusting chestnut tree's leaf and said "Hello" to him: Oh, I just realised, "Spring has arrived"!



March 30, 2020



March 31, 2020



April 2, 2020



April 8, 2020



On the evening of March 30th I found my chisels bought in Glasgow, and carved the sprouts in a 15×15 cm limewood board: the acrylic replaced the normal print ink, and my baking roller replaced the Bamboo Baren. My first print was delivered:





Then on April 1, 2020, came the second print, Heeland coo (Highland cattle):

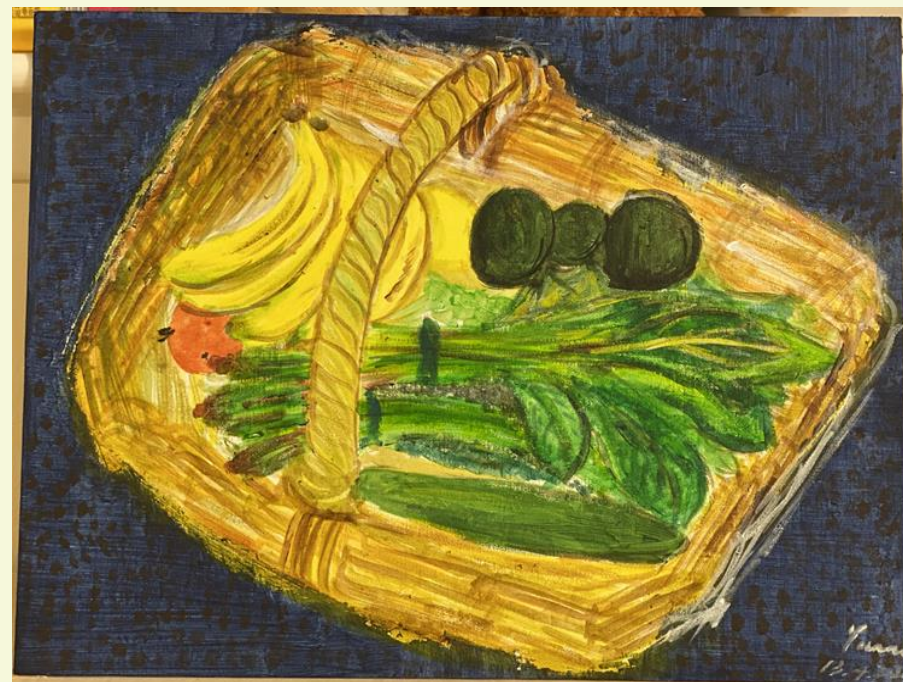


Covid, when your affects are penetrating my life, I somehow recall my hobby of woodcutting at the age of 10. After I was transferred to a new primary school at 10, memories of my first school dimmed: Friends and teachers waved bye-bye; then new classmates arrived. The transition period was hardly mentioned to a child of 10, as if all seemed natural: I left my chisels behind.

April 13, 2020:

You made me angry today. I put aside the basket on top of the floor and stooped for some soap on the shelf in Tesco. An elderly lady kicked my basket away, grumbling “ignorant Chinese”.

Covid, it seems people were blaming, and segregating from one another after you came:



May 25, 2020:

Covid, my grandmama passed away on May 21 suddenly. In a "locked" remote place thousands of miles away from home, my parents told me by telephone. In a week or so, my grandpapa on my father's side left us too. I cried with my mama. All seemed unrealistic. January reunion with them is lingering in my mind. I said, "see you in the summer" now I know I cannot see them in future summers. My family restlessly dealt with their funerals and posthumous affairs on the far eastern side. Mobile texts popped in with people's condolences for my sad news in silence on my western side. A close friend in Glasgow called me:

"What was her name?"

"Oh... She is called Xi-Ying." I replied.

In a Chinese family, children are not comfortable at calling senior people by name. Gradually grandmother's name seems faded. The moment I answered "Xi-Ying", I thought grandmother's parents must have hoped she would look as beautiful as flowers. "Xi-Ying" in Chinese characters (like flowers) relates to Spring blossom.

Rhododendron in Glasgow is in blossom now. I think my grandmother would like it:





My mum informed me, two phoenix trees in front of our house bear flowers this May:



June 4, 2020:

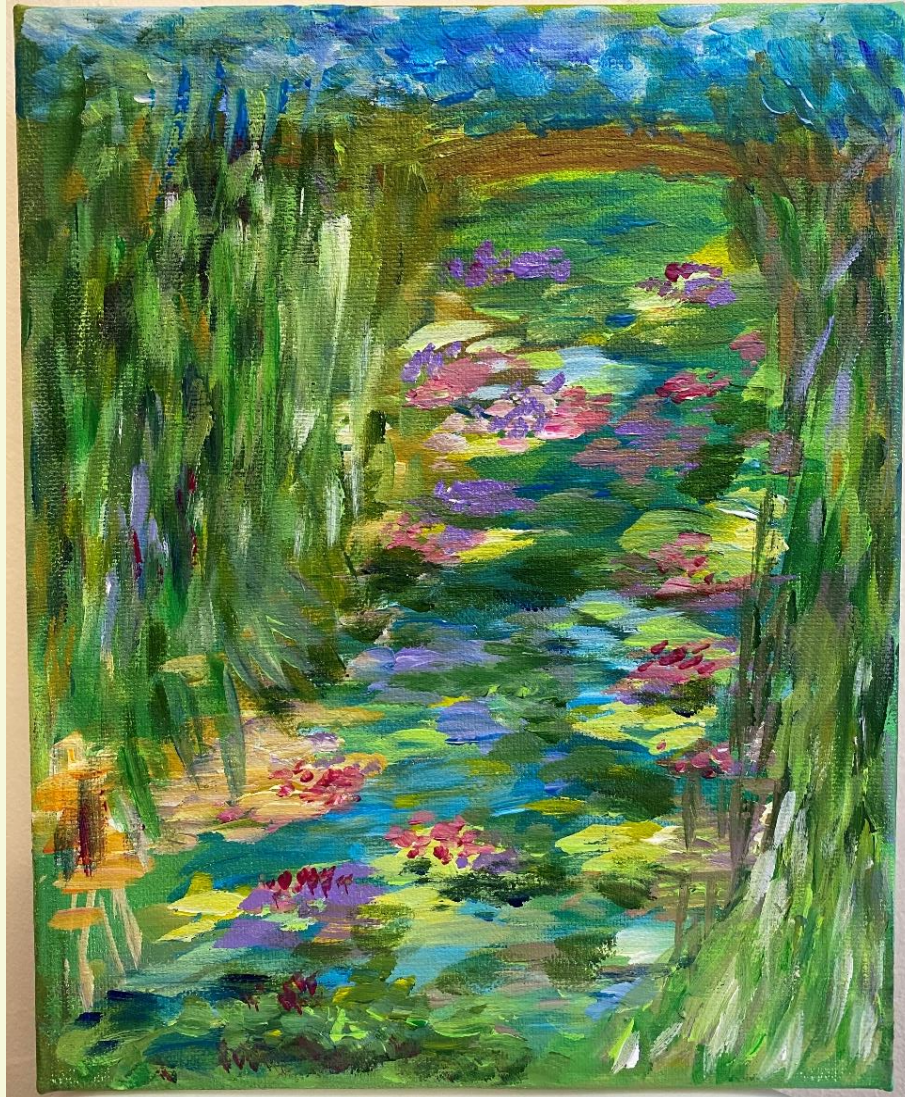
Covid, during your stay, Scotland is reported to have record-breaking sunny days². I have had a chance to go out more during the daytime, and have felt present for flower blossoms in Glasgow: primrose yellow daffodils in March, light pink cherry trees in April, dancing bluebells in early May, colourful rhododendrons in late May, pricked thistles in mid-June, hydrangea capsules in July, then showy buddleias to welcome butterfly's flutter-by:



Bluebell (May 2, 2020)

² <https://www.metoffice.gov.uk/about-us/press-office/news/weather-and-climate/2020/2020-april-stats>





Kelvingrove Park (June 4, 2020)





Sunflower & Rabbit (May 8, 2020)

August 8, 2020:

Flowers have their unique temperaments. Covid, I just believe you have your posture too. Although I cannot see you, you are in the air somewhere close to me. When you impose certain constraints on me, my heart beats more strongly: you have made me sensitive for the gravitation of life, about being still and rooted in the ground³. This is what I have learned from my little green plant. It grows hugely during these months. I bought a new Japanese wood chisel, on which it is crafted, “a calm and a normal attitude”:



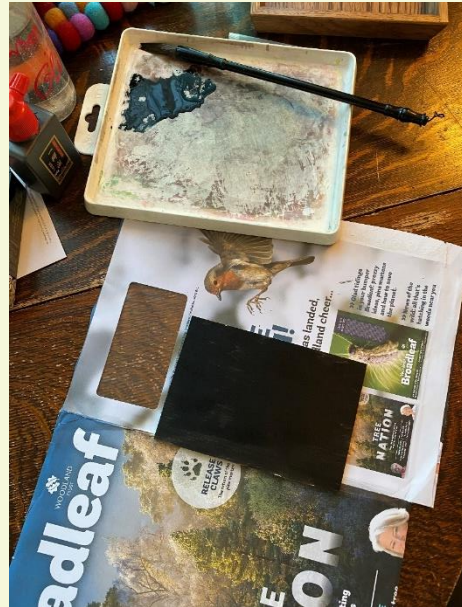
³ Han, B. C. (2017). *The scent of time: A philosophical essay on the art of lingering*. John Wiley & Sons.



September 4, 2020:

I feel healed by watching light clear lines revealing themselves out of the dark black entirety. In creating relief prints, I gradually found a sense of embracing the negativity. My friend commented, “your lines are now sharper!”:

1. Cover:



2. Cut:



3. Press:

4kg Kettlebell to press the print onto the 80gsm awagami cotton paper



4. Print:



Covid, you are leaving me one day. I am not sure of your departure date.
Although you have caused huge disruptions to human being's lives, I try my
best to think of you as a blessing not as a curse: You made the invisible visible.

During your time with me, touch becomes even more tender than ever.

Best wishes,
Yanru
In Glasgow



